

IN THE UNITED STATES DISTRICT COURT FOR THE
DISTRICT OF NEW HAMPSHIRE

UNITED STATES OF AMERICA,)	Civil No. 1:12-cv-328-SM
)	
Plaintiff,)	Judge Steven J. McAuliffe
)	
v.)	
)	
JEFFREY BURBANK d/b/a PREVENTATIVE)	
MAINTENANCE, CHRISTINE BURBANK,)	
and TOWN OF CLARKSVILLE,)	
)	
Defendants.)	

ORDER

Defendant Jeffrey Burbank, d/b/a Preventative Maintenance, having failed to plead or otherwise defend in this action and his default having been entered,

Now, upon application of the plaintiff, the United States of America, and a declaration demonstrating that the defendant Jeffrey Burbank is indebted to the plaintiff in the sum of \$103,588.11, as of March 28, 2013, and that the defendant Jeffrey Burbank is not an infant or incompetent person or in the military service of the United States,

It is hereby ORDERED, ADJUDGED AND DECREED as follows:

1. That the United States is entitled to judgment against Jeffrey Burbank, d/b/a Preventative Maintenance in the amount of \$103,588.11, plus statutory additions from March 28, 2013, including interest pursuant to 26 U.S.C. §§ 6601, 6621, and 6622, and 28 U.S.C. §1961(c), until the judgment is satisfied;
2. That, pursuant to 26 U.S.C. §§ 6321, 6322, and 6323, the United States has valid, subsisting, and enforceable tax liens (as set forth in paragraphs 12 through 26 of the Complaint) upon all property and rights to property belonging to the defendant taxpayer,

Jeffrey Burbank;

3. That the federal tax liens in favor of the United States have attached to the real property legally described in paragraph 11 of the complaint, and located at 0 Back Farm Road, Clarksville, New Hampshire;
4. That the federal tax liens in favor of the United States upon the real property located at 0 Back Farm Road, Clarksville, New Hampshire are hereby enforced, and that the property shall be judicially sold pursuant to 26 U.S.C. § 7403 to enforce such liens, free and clear of all rights, titles, claims, and interests of the parties to this action, with the proceeds to be distributed as follows:
 - (a) First, to pay for the costs and expenses of sale, including local real estate taxes, and compensation and expenses of a Receiver, if one is appointed;
 - (b) Second, to the defendant, Town of Clarksville, in accord with the Stipulation entered on February 28, 2013 (Docket Ent. 9), and ordered approved by the Court on March 1, 2013;
 - (c) Third, to the plaintiff United States of America for the application to the
 - (1) unpaid federal employment tax liabilities, penalties, and interest, for the following quarterly tax periods (Form 941) ending June 30, 2008, December 31, 2008, March 31, 2009, June 30, 2009, September 30, 2009, December 31, 2009, March 31, 2010, and June 30, 2010; (2) unpaid annual federal unemployment tax liabilities, penalties and interest (Form 940), for the tax year ending December 31, 2009; and (3) unpaid heavy highway vehicle use tax liabilities, penalties and interest (Form 2290), for the tax period ending July 1, 2009; including any


interest and other statutory additions; and

(d) Fourth, any remaining sale proceeds shall be distributed to the defendants Jeffrey Burbank and Christine Burbank in accordance with their respective interests;

5. A separate order of sale shall be submitted by the United States and an appropriate order of sale shall be signed and entered.

SO ORDERED, ADJUDGED, AND DECREED.

Date: April 26, 2013


STEVEN J. MCAULIFFE
UNITED STATES DISTRICT COURT JUDGE